

Judge Arthur Spatt
Courtroom 1020, Long Island Court
100 Federal Plaza
Central Islip, NY 11722
December 15, 2016
RE: United States vs Brian Callahan, et al

FILED
IN CLERK'S OFFICE
U.S. DISTRICT COURT E.D.N.Y.
★ DEC 22 2016 ★
LONG ISLAND OFFICE

Dear Judge Spatt:

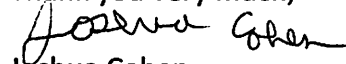
My name is Joshua Cohen, and I am one of the victims of the massive fraud perpetrated by Brian Callahan and Adam Manson. I am writing to just respectfully express concern about the ongoing delays in the sentencing of Mr. Callahan and Mr. Manson as well as the lack of progress from the government in providing restitution to the victims of this fraud.

Since this fraud came to light, I have suffered from increasing levels of stress as well as greater bouts of depression, and I am currently at my wit's end wondering when this entire dark cloud would be lifted. Like many of the other investors, I was planning on using this money to fund retirement, and now I feel despair that all hope has been lost.

Right now, all of us as the victims are wondering when some kind of final outcome will be achieved that allows us to receive at least part of our money back. It seems like the Panoramic was sold and the funds are being held for us by the Department of Justice, yet somehow the entire process has somehow come to a halt. What causes particular frustration for me (and every other investor I've spoken to) is that we lack any information regarding the Justice Department's plans regarding our case or even if they still care about us.

All of us as the investors understand that your honor has played a very important and helpful role, and we are hoping that your jurisdiction over this case will eventually result in restitution for the victims, as well as some sense of justice in regards to the defendants. All I can respectfully ask of you your honor is to please keep the victims of this case in mind as developments proceed.

Thank you very much,



Joshua Cohen

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Cell 571 215 9585

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FOR THE DISTRICT OF COLUMBIA

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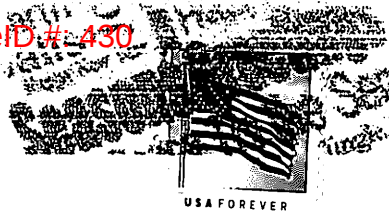
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Re: Callahan Case

11722-443800

